



STATE BOARD OF EQUALIZATION

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(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

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Second District, San Diego

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Third District, San Rafael

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Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 78/1

January 4, 1978

TO COUNTY ASSESSORS:

LISTING OF LETTERS TO COUNTY ASSESSORS

To assist you in keeping up-to-date on information sent out by the Assessment Standards Division we are enclosing a listing of letters sent by us to county assessors in the last twelve months. This list is arranged numerically and indicates the date and subject of the letters. We plan to send the next list in three months and will continue to furnish this information at quarterly intervals.

Sincerely,

Jack F. Eisenlauer

Jack F. Eisenlauer, Chief
Assessment Standards Division

JFE:sk
Enclosure

1977 COUNTY ASSESSOR LETTERS

| <u>NUMBER</u> | <u>DATE</u> | <u>SUBJECT</u> |
|---------------|-------------|--|
| 77/1 | January 11 | Property Tax Rule 8 and 192 |
| 77/2 | January 3 | Property Tax Rule 6 and Harvest Value Schedules |
| 77/3 | February 22 | Property Tax Rules 1020, 1021, 1023, and 1031 |
| 77/4 | January 13 | Certification Examination |
| 77/5 | January 14 | Stanislaus County Assessment Practices Survey |
| 77/6 | January 14 | Summary of Proposed Legislation Number 2 |
| 77/7 | January 24 | Property Damaged by Calamity |
| 77/8 | January 19 | Timber Registration Packet |
| 77/9 | January 18 | 1976 Homeowners' Exemption, Multiple Claims List #3 |
| 77/10 | January 20 | Valuation of Section 236 Housing - Supplement |
| 77/11 | January 20 | Listing of Letters to County Assessors |
| 77/12 | January 19 | Board Hearing for Property Tax Rule 6 |
| 77/13 | January 21 | Summary of Proposed Legislation Number 3 |
| 77/14 | February 1 | 1977-78 Contract Audit Program |
| 77/15 | January 26 | Cancellation of Homeowners' Property Tax Exemption |
| 77/16 | January 27 | Proposed Revision of Assessors' Handbook Section 262, <u>Church Exemption</u> |
| 77/17 | January 28 | Exemption Statutes and Index for the Homeowners' and the Totally Disabled Veterans' Exemption |
| 77/18 | January 28 | Summary of Proposed Legislation Number 4 |
| 77/19 | January 31 | Board Hearing Rescheduled for Assessors' Handbook Section 262, <u>Church Exemption</u> |
| 77/20 | February 2 | Temporarily Certificated Appraisal Personnel |
| 77/21 | February 4 | Summary of Proposed Legislation Number 5 |
| 77/22 | February 9 | Assessors' Handbook Section 581, <u>Equipment Index Factors & Inventory Ratios</u> |
| 77/23 | February 9 | Proposed Representative Periods for the 1977 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators |
| 77/24 | February 14 | Welfare or Veterans' Organization Exemption 1977 Processing |
| 77/25 | February 28 | 1977 Property Tax Calendar |
| 77/26 | February 11 | Madera County Assessment Practices Survey |
| 77/27 | February 11 | Summary of Proposed Legislation Number 6 |

1977 COUNTY ASSESSOR LETTERS

| <u>NUMBER</u> | <u>DATE</u> | <u>SUBJECT</u> |
|---------------|-------------|---|
| 77/28 | February 15 | Assessors' Handbook Section 587, <u>Aircraft Valuation Data</u> |
| 77/29 | February 16 | Appraisal Plans |
| 77/30 | February 18 | Board Hearing on Rules 305, 308, 313, 324, 325, & 326 |
| 77/31 | February 14 | Appointment of Mariposa County Assessor |
| 77/32 | February 22 | Information Directory - State Board of Equalization |
| 77/33 | February 18 | Summary of Proposed Legislation Number 7 |
| 77/34 | - | No letter this number |
| 77/35 | - | No letter this number |
| 77/36 | February 28 | Appointment of Tulare County Assessor |
| 77/37 | February 25 | Summary of Proposed Legislation Number 8 |
| 77/38 | March 1 | Commercial Aircraft Allocations |
| 77/39 | March 1 | Property Tax Rule 6 |
| 77/40 | March 4 | AH 533.80 Update |
| 77/41 | March 8 | Two-Year Listing of Sales |
| 77/42 | March 4 | Summary of Proposed Legislation Number 9 |
| 77/43 | March 8 | Amendment to Assessors' Letter Number 77/7 Property Damaged by Calamity |
| 77/44 | March 10 | Assessors' Handbook Section 588, <u>Lessors and Consignors</u> |
| 77/45 | March 11 | Veterans' Exemption - Motor Vehicle Value |
| 77/46 | March 11 | Summary of Proposed Legislation Number 10 |
| 77/47 | March 21 | Computer-Assisted Systems Inventory |
| 77/48 | March 18 | Summary of Proposed Legislation Number 11 |
| 77/49 | March 23 | AH 222, <u>Standard Form List</u> |
| 77/50 | March 24 | Shasta County Assessment Practices Survey |
| 77/51 | March 25 | Summary of Proposed Legislation Number 12 |
| 77/52 | March 28 | The Ramifications of the American Airlines, Inc. v. County of Los Angeles Decision on the Valuation of Possessory Interests |
| 77/53 | March 28 | 1977 Petroleum Products Value Schedule |
| 77/54 | April 1 | Harvest Value Schedules |
| 77/55 | April 4 | Use of Church Property by Nursery Schools, Preschools, and Public Schools |

1977 COUNTY ASSESSOR LETTERS

| <u>NUMBER</u> | <u>DATE</u> | <u>SUBJECT</u> |
|---------------|-------------|--|
| 77/56 | April 4 | Exemption of Vending Machines Located on Public School Property |
| 77/57 | April 1 | Summary of Proposed Legislation Number 13 |
| 77/58 | April 8 | Definition of Reappraisal for Purposes of Section 405.6, Revenue and Taxation Code |
| 77/59 | April 8 | Summary of Proposed Legislation Number 14 |
| 77/60 | April 15 | State Board of Equalization Appraisal Courses for 1977-78 |
| 77/61 | April 15 | Summary of Proposed Legislation Number 15 |
| 77/62 | April 18 | Work-in-Process Inventory-Situs and Assessment |
| 77/63 | April 18 | County Assessors' List |
| 77/64 | April 18 | Listing of Letters to County Assessors |
| 77/65 | April 21 | Taxation of Christmas Trees |
| 77/66 | April 22 | Summary of Proposed Legislation Number 16 |
| 77/67 | April 27 | Assessors' Handbook Section 510F, <u>Cash Equivalent Analysis</u> |
| 77/68 | April 29 | Summary of Proposed Legislation Number 17 |
| 77/69 | April 29 | Assessors' Handbook Section 262, <u>Church Exemption</u> |
| 77/70 | May 6 | Summary of Proposed Legislation Number 18 |
| 77/71 | May 6 | Zone Meeting to Discuss Assessment Systems |
| 77/72 | May 13 | Summary of Proposed Legislation Number 19 |
| 77/73 | May 16 | Health and Safety Code Section 33673 |
| 77/74 | May 18 | Assessors' Handbook Section 531, <u>Residential Building Costs</u> |
| 77/75 | May 20 | Homeowners' Match for 1977 |
| 77/76 | May 20 | Summary of Proposed Legislation Number 20 |
| 77/77 | May 23 | Special Workshop for Researching and Writing of Technical Papers |
| 77/78 | May 27 | Summary of Proposed Legislation Number 21 |
| 77/79 | June 3 | Summary of Proposed Legislation Number 22 |
| 77/80 | June 10 | Summary of Proposed Legislation Number 23 |
| 77/81 | June 13 | Riverside County Assessment Practices Survey |
| 77/82 | June 17 | Summary of Proposed Legislation Number 24 |
| 77/83 | June 20 | Schedule of Appraisal Courses for 1977-78 |
| 77/84 | June 17 | Assessors' Handbook Section 532, <u>Commercial Building Costs</u> |

1977 COUNTY ASSESSOR LETTERS

| <u>NUMBER</u> | <u>DATE</u> | <u>SUBJECT</u> |
|---------------|-------------|--|
| 77/85 | July 1 | Computation of the Transshipment Exemption by the Percentage Method |
| 77/86 | June 24 | Summary of Proposed Legislation Number 25 |
| 77/87 | June 30 | Goods Stored in Manufacturers' Warehouses |
| 77/88 | July 1 | Listing of Letters to County Assessors |
| 77/89 | - | No letter this number |
| 77/90 | July 8 | Procedures for Enrolling Escape Assessments |
| 77/91 | July 1 | Assessment Systems Zone Meeting |
| 77/92 | July 6 | AH 531.10, Page 15, 7-7-77, <u>Residential Building Costs</u> |
| 77/93 | July 6 | Assessors' Handbook Section 533, <u>Industrial Building Costs</u> |
| 77/94 | July 8 | Summary of Proposed Legislation Number 26 |
| 77/95 | July 8 | Proposed Repeal of Section 254.6, Revenue and Taxation Code; Statistical Information from Homes for the Aged |
| 77/96 | July 8 | Kern County Assessment Practices Survey |
| 77/97 | July 13 | Annual Report of Appraiser Certification |
| 77/98 | July 13 | Local Equalization Hearings Questionnaire |
| 77/99 | July 19 | Livestock Head-Day Tax Legislation |
| 77/100 | July 14 | Welfare Exemption: Conduct of Bingo Games |
| 77/101 | July 15 | Budget, Roll, and Staff Data |
| 77/102 | July 15 | Summary of Proposed Legislation Number 27 |
| 77/103 | July 28 | List of Companies Entering into Contracts With the California Pollution Control Financing Authority |
| 77/104 | July 29 | Summary of Proposed Legislation Number 28 |
| 77/105 | August 1 | Changing Law on Required Listing of Transfers |
| 77/106 | August 11 | Correction to Our Livestock Head-Day Tax Letter of July 19, 1977 |
| 77/107 | August 15 | Revision of the Lessors, Church, College, Public School, Library, and Museum Exemption Claim Forms |
| 77/108 | August 12 | Summary of Proposed Legislation Number 22 |
| 77/109 | August 22 | Welfare Exemption: Churches of Scientology |
| 77/110 | August 15 | United States Supreme Court Upholds California Statutes Authorizing Counties to Impose an Annual Property Tax on Possessory Interests on Land Owned by the Federal Government |

1977 COUNTY ASSESSOR LETTERS

| <u>NUMBER</u> | <u>DATE</u> | <u>SUBJECT</u> |
|---------------|--------------|--|
| 77/111 | August 19 | Summary of Proposed Legislation Number 30 |
| 77/112 | August 22 | Homeowners' Exemption not Allowed on a Documented Vessel Assessed at 1 Percent |
| 77/113 | August 22 | Taxability of Implements of Husbandry |
| 77/114 | August 19 | Summons to a Meeting at Redding |
| 77/115 | August 24 | Property Statement Forms and Tax Returns for 1978 |
| 77/116 | August 29 | Specifications and Procedures for Approval of Property Statement, Production Report, and In-Lieu Tax Forms |
| 77/117 | August 26 | Alpine and Mono County Assessment Practices Surveys |
| 77/118 | August 29 | Property Tax Rule 136, Wine Exemption |
| 77/119 | August 26 | Amendment to Footnotes |
| 77/120 | August 30 | Assessors' Handbook Section 531, Expanded Table of Contents |
| 77/121 | August 26 | Summary of Proposed Legislation Number 31 |
| 77/122 | August 26 | Verification of Principal Residence (Homeowners Multiple Claims Listing No. 1) |
| 77/123 | August 30 | New Marin County Assessor |
| 77/124 | August 31 | State Board of Equalization - Legal Section |
| 77/125 | August 31 | Lands Assessed Under Sections 423, 423.5, and 426 of the Revenue and Taxation Code Yield Rate Component - 1978 Lien Date |
| 77/126 | September 2 | Summary of Proposed Legislation Number 32 |
| 77/127 | September 8 | Summary of Proposed Legislation Number 33 |
| 77/128 | September 15 | 1977-78 Salary Survey |
| 77/129 | September 15 | Assessors' Handbook Section 568, <u>The Appraisal of Cable Television</u> |
| 77/130 | September 16 | Annual Conference Program |
| 77/131 | September 22 | Assessment of Nonscheduled Air Taxis |
| 77/132 | September 27 | Correction to Form AH 571-F, Agricultural Property Statement |
| 77/133 | October 3 | Listing of Letters to County Assessors |
| 77/134 | September 30 | Assessors' Supervisory Personnel |
| 77/135 | November 16 | Property Tax Rule 136 |
| 77/136 | November 16 | Property Tax Rule 8 |
| 77/137 | October 3 | Livestock Head-Day Tax Drought Exemption Claim |

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|---------------|-------------|--|
| 77/138 | October 5 | Certification, Training, Financial Disclosure, and Conflict of Interest for Part-Time Employees |
| 77/139 | October 7 | Revenue and Taxation Code, Section 408.1, List of Transfers |
| 77/140 | October 11 | Activities of County Boards of Equalization - 1976 |
| 77/141 | October 18 | Proposed Revision of Date for Filing College, Free Public Library, Free Museum, Public Schools and Church Exemption Claims |
| 77/142 | October 14 | 1978 Claim for Exemption Forms and Checklist |
| 77/143 | November 2 | Proposed Revision of Assessors' Handbook Section 267, <u>Welfare Exemption</u> |
| 77/144 | October 24 | AH 265, <u>Cemetery Exemption</u> |
| 77/145 | October 24 | New Alpine County Assessor |
| 77/146 | November 4 | Damage to Possessory Interests Due to Misfortune or Calamity |
| 77/147 | October 28 | Exemption Forms - Reprinted |
| 77/147 | October 28 | Harvest Value Schedules |
| 77/148 | - | No Letter this Number |
| 77/149 | November 2 | Updated List of County Assessors |
| 77/150 | November 4 | Budgets & Workloads 1977-78 |
| 77/151 | November 10 | Verification of Principal Residence Homeowners' Multiple Claims Listing #2 |
| 77/152 | November 8 | Homeowners' Exemption - Disallowed Renters' Credit |
| 77/153 | November 7 | New Sierra County Assessor |
| 77/154 | November 7 | New Merced County Assessor |
| 77/154 | November 9 | 1977 Property Tax Legislation |
| 77/155 | - | No letter this number |
| 77/156 | November 8 | Kings County Assessment Practices Survey |
| 77/157 | November 10 | Certified Revenue Guarantees for Timber Yield Tax Apportionment 1977-78 |
| 77/158 | November 14 | New Mendocino County Assessor |
| 77/159 | November 16 | California Property Tax Cases In Litigation |
| 77/160 | November 18 | Salary Survey 1977-78 |
| 77/161 | November 25 | New Ventura County Assessor |
| 77/162 | November 28 | State and County Aircraft Registrants |

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|---------------|-------------|---|
| 77/163 | November 30 | Assessors' Supervisory Personnel |
| 77/164 | November 28 | Claim for Exemption from Livestock Head-Day Taxes |
| 77/165 | December 2 | Homeowners' Exemption Claim and Notice Forms |
| 77/166 | December 5 | The California Court of Appeal Determines That Property "Used by the University of California is Exempt from Property Taxes |
| 77/167 | December 5 | Proposed Assessors' Handbook Section 573, <u>Valuation of Subdivision Lots</u> |
| 77/168 | December 8 | Proposed Repeal of Property Tax Rule 60 |
| 77/169 | December 9 | List of Air Carriers and Airports |
| 77/170 | December 14 | Information Directory - State Board of Equalization |
| 77/171 | December 14 | Revised Schedule of Appraisal Courses |
| 77/172 | December 9 | Revised 1978 Homeowners' Exemption Claim and Notice Forms |
| 77/173 | December 14 | Valuation of Section 236 Housing Subsequent to Amendment of Section 8, Title 18, California Administrative Code |
| 77/174 | December 19 | Assessment of Historical Property |
| 77/175 | December 30 | 1978 Homeowners' Exemption Claim and Notice Forms |
| 77/176 | - | No letter this number |
| 77/177 | - | No letter this number |
| 77/178 | November 3 | Proposed Assessors' Handbook Section 271, <u>Assessment Roll Procedures</u> |